

**Listing of Claims**

The following claims are pending in this application:

1-64. **(Cancelled)**

65. **(Previously presented)** A sound system for a spa, the spa comprising a housing having an upper rim of substantially uniform elevation, the sound system comprising:

a head rest mounted on or below the upper rim so as not to substantially alter the substantially uniform elevation and adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation;

at least one electronic speaker located below the upper rim of the housing; and

a sound wave distributor positioned to transmit sound from the at least one speaker through the at least one sound emitting perforation in the headrest.

66. **(Previously Presented)** The sound system as recited in claim 65, further comprising a source of sound positioned within the housing and distal the at least one speaker for providing an audio signal to the at least one electronic speaker.

67. **(Cancelled)**

68. **(Previously Presented)** The sound system as recited in claim 65, wherein the at least one sound emitting perforation comprises a plurality of perforations.

69. **(Previously Presented)** The sound system as recited in claim 68, wherein the plurality of perforations comprises at least two sets of perforations.

70. **(Previously Presented)** The sound system as recited in claim 65, wherein the headrest comprises a resilient material.

71. **(Cancelled)**

72. **(Cancelled)**

73. (Previously Presented) The sound system as recited in claim 65, further comprising at least one sound wave guide adapted to transmit sound waves from the at least one electronic speaker to the at least one sound emitting perforation in the head rest.

74. (Previously Presented) The sound system as recited in claim 65, wherein the at least one electronic speaker comprises at least one marine-grade audio speaker.

75. (Cancelled)

76. (Cancelled)

77. (Previously Presented) The sound system as recited in claim 65, wherein the at least one electronic speaker is located directly beneath the at least one sound emitting perforation.

78. (Cancelled)

79. (Cancelled)

80. (Previously submitted) The sound system as recited in claim 65, wherein the headrest is mounted to the spa housing wherein the substantially uniform elevation of the spa is unchanged.

81-83. (Cancelled)

84. (Previously presented) The sound system as recited in claim 65, wherein the sound wave distributor comprises one of a cavity and a chamber.

85. (Currently amended) The sound system as recited in claim 85 84, wherein the sound wave distributor comprises one of a cavity and a chamber in the spa housing.

86. (Currently amended) The sound system as recited in claim 85 84, wherein the sound wave distributor comprises at least one inlet and a plurality of outlets.

87. (**Previously presented**) A sound system for a spa, the spa comprising a housing having an upper rim, the sound system comprising:

    a head rest mounted on or below the upper rim adapted to support the head of an occupant of the spa, the head rest having at least one sound emitting perforation;

    at least one electronic speaker; and

    a sound wave distributor positioned to transmit sound from the at least one electronic speaker through the at least one sound emitting perforation in the headrest.

88. (**Currently amended**) The sound system as recited in claim 88 87, wherein the sound wave distributor comprises one of a cavity and a chamber.

89. (**Currently amended**) The sound system as recited in claim 89 88, wherein the sound wave distributor comprises one of a cavity and a chamber in the spa housing.

90. (**Currently amended**) The sound system as recited in claim 88 87, wherein the sound wave distributor comprises at least one inlet and a plurality of outlets.

91. (**Currently amended**) The sound system as recited in claim 88 87, wherein the sound wave distributor is integral with the at least one speaker.

92. (**Currently amended**) The sound system as recited in claim 88 87, wherein the at least one speaker is positioned one of beneath and within the head rest.